IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 1ST AUGUST 2007 / 10TH SRAVANA 1929

WP(C).No. 23493 of 2007(V)

PETITIONER:

M/S.MASTIKKUNDU MAMMUNHI & SONS(DEFUNCT)
TIMBER MERCHANTS, PANALAM, ALAMPADY P.O.,
REPRESENTED BY ITS MANAGING PARTNER, SHRI M.MOOSA.

BY ADV. SRI.T.M.SREEDHARAN
SRI.V.P.NARAYANAN

RESPONDENTS:

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1. THE COMMERCIAL TAX OFFICER-III,
KASARGOD.

2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, CALICUT.

3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KASARGOD.

BY G.P. SRI. C.K. GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 01/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 23493 OF 2007

Dated this the 1st day of August, 2007

JUDGMENT

Petitioner is challenging Ext.P9 stay order whereunder the Deputy Commissioner (Appeals), directed payment of 50% of the demand. Even though this Court will not be justified in considering the merits of the case, on the face of it, I find some interference is called for because the matter was once settled under Amnesty Scheme and the present demand is based on rectification proceedings on the ground that interest was not reckoned during settlement. In the circumstances, Ext.P9 is modified reducing the payment to 25% instead of 50% and granting time to the petitioner to make payment till 25.8.2007. The appellate or revisional authority will dispose of the appeal or revision within two months from the date of making payment as above.

W.P. is disposed of as above.

(C.N.RAMACHANDRAN NAIR)
Judge